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## PART II—Section 4

Statutory Rules and Orders issued by the  
Ministry of Defence

### MINISTRY OF DEFENCE

**S.R.O. 320, dated 26th Oct., 1959.**—In exercise of the powers conferred by the proviso to article 309 of the Constitution, the President hereby directs that the following further amendments shall be made in the Contributory Provident Fund Rules (Military Engineer Services), India, published under the Government of India, late Defence Department Notification No. 1,156 dated the 8th October, 1938, namely:—

1. in sub-rule (1) of rule 12, after clause (c), the following clause shall be inserted, namely:—

“(cc) Notwithstanding anything contained in clause (c), the advance to be sanctioned for the purposes of clause (d) or clause (e) of Appendix ‘B’ shall not exceed 3 months pay or Rs. 500 whichever is greater and shall in no case exceed half the amount standing to the credit of the subscriber in the Fund.”

2. In the said Rules, in Appendix B

(i) after clause (c) the following clauses shall be inserted, namely:—

(d) to meet the cost of legal proceedings instituted by the subscriber for vindicating his position in regard to any allegations made against him in respect of any act done or purporting to be done by him in the discharge of his official duty, the advance in this case being available in addition to any advance admissible for the same purpose from any other Government source;

Provided that the advance under this sub clause shall not be admissible to a subscriber who institutes legal proceedings in any court of law either in respect of any matter unconnected with his official duty or against Government in respect of any condition of service or penalty imposed on him;

(e) to meet the cost of his defence when he is prosecuted by Government in any Court of law in respect of any alleged official misconduct on his part;

(ii) for the words, letters and brackets “clauses (a) to (c)”, the words, letters and brackets “clauses (a) to (e)” shall be substituted;

(iii) for the words “expenses of law suits” the words “cost of legal proceedings other than those referred to in clauses (d) and (e) above” shall be substituted.

G. A. RAMRAKHIANI, Dy. Secy.

**S.R.O. 321, dated 3rd Nov. 1959.**—In exercise of the powers conferred by section 60 of the Cantonments Act, 1924 (2 of 1924), and in supersession of the notification of the Government of India in the Ministry of Defence No. S.R.O. 37, dated the 3rd February, 1951, the Cantonment Board, Jullundur, with the previous sanction of the Central Government, hereby imposes the Octroi Tax (with refund) at the rates specified in columns 2, 3 and 4 of the Schedule hereto annexed on the goods, motor vehicles and animals specified in column 1 thereof which may be brought or received within the Jullundur Cantonment, for use, consumption or sale;

Provided that

1. the octroi shall be charged on the gross weight of goods including packing drums and other articles used in the packing;

2. in the case of consignment carried by rail, octroi shall be charged on the actual weight shown in the railway receipt.

3. Where a consignment consists of two or more articles chargeable at different rates, each portion of the consignment shall be treated as a separate consignment;

4. Where an article not specifically mentioned in the schedule falls under more than one item, the octroi shall be charged under the item carrying the highest rate and in case the importer may not be willing to have it opened and weighed separately the octroi on the said consignment shall be chargeable at the highest rate shown in this Schedule;

5. if the amount leviable involves a fraction of a naye paise, a full naiya paisa shall be levied instead of such fraction;

6. for the purpose of computing the octroi payable on fractions of a maund the following schedule will be adopted;

Upto  $2\frac{1}{2}$  seers shall be reckoned as  $\frac{1}{16}$  maund.

Over  $2\frac{1}{2}$  seers and upto 5 seers shall be reckoned as  $\frac{1}{8}$  maund.

Over 5 seers and upto 10 seers shall be reckoned as  $\frac{1}{4}$  maund.

Over 10 seers and upto 15 seers shall be reckoned as  $\frac{3}{8}$  maund.

Over 15 seers and upto 20 seers shall be reckoned as  $\frac{1}{2}$  maund.

Over 20 seers and upto 25 seers shall be reckoned as  $\frac{5}{8}$  maund.

Over 25 seers and upto 30 seers shall be reckoned as  $\frac{3}{4}$  maund.

Over 30 seers and upto 35 seers shall be reckoned as  $\frac{7}{8}$  maund.

Over 35 seers and upto 40 seers shall be reckoned as 1 maund;

7. The responsibility for payment of octroi tax on consignments received through post parcels shall devolve on the owner/receiver of such parcels.

8. Provided further that the following goods shall be exempted from the payment of octroi tax; namely:—

(1) goods brought bonafide for funeral or religious purposes or to be used in any church, temple, mosque, gurdwara or sarai;

(2) samples and advertising materials;

(3) bonafide personal and household belongings, already in use of a person arriving to take up this residence in the Jullundur Cantonment and bonafide personal luggage of a traveller;

(4) headloads of wood fuel, dung cakes and coke;

(5) newspapers;

(6) sweets and fruits upto 5 seers;

(7) common salt;

(8) tools of artisans with the exception of agricultural implements;

(9) goods on which octroi amounts to less than two Naye Paise;

(10) articles exported by rail from the Jullundur Cantonment and reimported by rail on account of refusal to take delivery by the consignees if relevant railway receipts are produced at the time of re-import;

- (11) stamps, and stamp and petition papers;
- (12) goods declared to be for immediate export and exported with the intention of exporting by rail but not accepted by the railway on the same day;
- (13) (a) goods which before entering the octroi limits are the bonafide property of the Government or of the Cantonment Board, Jullundur if accompanied at the time of import by a certificate signed by a Gazetted Officer duly authorised by the Government Department concerned or by the Executive Officer, Jullundur Cantonment to the effect that such goods are the property of the Government or of the Cantonment Board, Jullundur, as the case may be and are imported for use of the Government or the Board within the limits of Jullundur Cantonment and are not imported for sale; but if
  - (b) goods imported by a Government Department under a certificate, without payment of octroi thereon are subsequently sold by Government Department and formations to any individual or institution or in the A.S.C. and A.O.C. articles and clothings issued on payment, the officer responsible for their import shall furnish to the Executive Officer, Jullundur Cantonment on the 1st day of the month following the sale certificate of the goods sold and shall pay any octroi due;
- (14) all live plants;
- (15) articles imported by the Police Department in connection with a criminal case provided that the articles are accompanied by a certificate signed by a police officer not below the rank of Sub-Inspector;
- (16) clothes re-imported by dhobies into the Cantonment after washing;
- (17) old gunny bags;
- (18) hand gunny bags;
- (19) hand woven and hand spun cloth out of hand spun yarn by Khadis provided it is accompanied by a certificate from Khadi Bhandar;

SCHEDULE

Articles	Rate of Octroi		
	By Maunds	Ad Valorem	By tale
	per rupee Rs. nP.	Rs. nP.	Rs. nP.
<i>Class 1. Articles of Food and Drink</i>			
1. (a) Wheat	0.02		
(b) Atta of wheat and all preparations of the same, cooked or prepared in any way which are not included in other items of the schedule	0.06		
(c) Maida, suji, rawa, opla, chawla and Nishasta.	0.20		
2. (a) Husked rice of all kinds including preparations of the same cooked or prepared in any way.	0.20		
(b) Unhusked rice and all preparations of the same.	0.06		
3. (a) Gram and maize.	0.02		
(b) Flour of gram and maize and all preparations of the same, cooked or prepared in any way.	0.06		
(c) Barley and Bran.	0.03		

Articles	Rate of Octroi		
	By Maunds per rupee	Ad Valorem	By tale
	Rs. nP.	Rs. nP.	Rs. nP.
4. (a) Other food grains not otherwise specified in this schedule and their flour and other preparations made of the same.	0.03		
(b) Pulse of every kind.	0.03		
5. (a) Refined sugar of all kinds including leaf sugar, Misri and Patasha.	0.038		
(b) Unrefined sugar of all kinds, including Gur, Shakkar, Shira, Meenja, Rab, Talauncha and Sugarcane Juice.			
6. (a) Country sweet meats.	2.50		
7. (i) Ghi Desi.	1.50		
(ii) Hydrogenated oil of ground nuts and coconuts.	2.00		
8. (a) (i) Fruits, fresh and dried, and kernels of same and sugarcane.	0.03		
(ii) Melons of all kinds.	0.25		
(b) Vegetable and edible roots, fresh or dried, onions, potatoes, zimikand, garlic and ginger.	0.25		
(c) Milk and curd.	0.13		
(d) Cream and 'khoa.	1.50		
(e) Condiments including assafetida, betelnuts, betel leaves, linseed and catechu.		0.03	
(f) Meat of all kinds.	2.50		
(g) Fish.	2.50		
(h) Fats.	2.50		
(i) Tea, coffee and cocoa.		0.03	
(j) Eggs.		0.06	
(k) Bhoosa.	0.06		
(l) Green Fodder and other articles of fodder, not otherwise specified in this schedule.	0.06		
(m) Wine and spirits excluding methylated spirits.		0.06	
(n) Oil cakes and cotton seeds.	0.06		
(o) Groceries of all kinds, foreign or country, which are not otherwise specified in this schedule, oilman's stores, sugar cubes, butter, confectionery, juices, essences, saccharine and its products, pickles, and all articles of food and drink which are not included in other items of this schedule.		0.03	
(p) Ice.	0.13		
(q) Soda water and lemonade.		0.03	

Articles	Rate of Octroi		
	By Maunds	Ad Valorem	By tale
	per rupee Rs. nP.	Rs. nP.	Rs. nP.

*Class 2. Animals for slaughter*

NOTE.—Octroi on animals for slaughter will be realised at the time of slaughtering the animals and not at the time of import into Cantonment.

1. Horned cattle.		20.00 per head
2. Pigs.		1.50 per head
3. Other quadrupeds, such as goats, sheep and dumbas.		0.63 per head
4. Poultry, ducks, geese, turkeys and game birds, including games which have been shot.	0.03	

*Class 3. Articles used for fuel, lighting and washing*

1. Karwa, mitha and other vegetable oils including cocoanut oil.	1.38	
2. Toria and Sarson.	0.11	
3. Charcoal.	0.06	
4. Wood, fuel and saw dust.	0.03	
5. Coke and steam coal and hard coke.	0.13	
6. Wax, tallow and candles of all kinds.		0.03
7. Calcium Carbide.		0.03
8. Matches of all kinds.		0.06 per gross
9. Lamps and lanterns including gas and electric lamps of every kind and spare parts thereof, including gloves, chimneys and wicks.		0.03
10. Sajji, reetha, kishta and rehie.		0.06
11. Soda, potash, caustic soda and soda ash and soda cilloate.		0.13
12. Soap of all kinds (country and foreign).		0.03
13. Fire woods and gun powder.		0.03
14. Patna Salt and other salt used for washing skins.		0.03
15. Mathylated spirits.		0.03
16. Petrol, kerosene, diesel and crude oil.		0.02

*Class 4. Articles used in the construction of building and roads*

1. Timber of all kinds, including logs, planks, ballies, battens, sawn or un-sawn, squared or unsquar- ed, and all articles made from them for use in buildings and roads.	0.03	
2. Bamboos and articles made of bamboos.		0.03

Articles	Rate of Octroi		
	By Maunds per rupee Rs. nP.	Ad Valorem Rs. nP.	By tale Rs. nP.
3. Bricks, burnt or unburnt, including patri, nah, pinjra, chokas and tiles (country or foreign), building stone, of every kind, slate lime, concrete, kankar, bajri and all articles made of same and used in buildings and roads.		0.03	
4. Cement, white-wash, Surkhi and un-slacked lime.		0.03	
5. Thatching grass, sarkanda, kashi, kana, munj, hemp, seenkukra, jute and palm fibre, ropes, and twine of all sorts and all articles made from them, baskets, tiles and sirki, Bansi coir and matting of all sorts.		0.03	
6. Glass panes and plates of all kinds.		0.03	
7. Paints, colours, varnishes, tar-pentine, pitch, coaltar, dammer and all other colouring and painting materials.		0.03	
8. Gajni, mitti, kharia mitti, pandu mitti, geru, nirmali, pili mitti and ramraj and glue.		0.03	
9. Wall and coloured papers.		0.03	
10. Sand and earth.			0.06 per cart 0.25 per truck load
<i>Class 5. Drugs, gums, spices and perfumes</i>			
1. Drugs, tinctures, and chemicals (country and foreign) and acids of all kinds.		0.03	
2. Spices of all kinds and seeds of every description which are not otherwise specified in this schedule.		0.03	
3. Gums of every kind, lakh, Kami-la, indige and majith.		0.03	
4. Dyeing materials of all kinds.		0.03	
5. Perfumery and toilet requisites such as face powders, face creams and scent.		0.06	
6. Charas, bhang, ganja, puppies and opium.		0.25	
7. Phenyl and phenol.		0.03	
<i>Class 6. Tobacco</i>			
1. Tobacco (country and foreign) including cheroots cigars, cigarettes, Biries, snuffs, zarda and other tobacco used for chewing.		0.03	

Articles	Rate of Octroi		
	By Maunds per rupee Rs. nP.	Ad Valorem Rs. nP.	By tale Rs. nP.
<i>Class 7. Piece goods and other textile fabrics.</i>			
1. (a) Cotton cloth and all kinds of cotton garments, including all articles of cotton.	3.00		
(b) Wool, woollen cloth and all kinds of woollen garments, including all articles of woollen.	4.00		
(c) Silken cloth and all kinds of silken garments, including all articles of silk.	5.00		
NOTE.—In case of mixture of different kinds, the higher rate to be charged for (a), (b) and (c) above.			
2. New gunny bags including gunny cloth.		0.03	
3. Cotton raw (Kapas) and simble.	0.03		
4. Tinsels, embroidered goods, silks, satins and articles made therefrom.		0.03	
5. Lacs, kanary, gota, silma, and satara, comb, hair dies and hair oils of all descriptions and all articles of Minari not otherwise specified in this schedule.		0.03	
6. Carpets, darries, rugs, namdas, tents canvas, oil cloth, wax cloth and water proof materials.		0.03	
7. Hats and caps and kullas of all descriptions.		0.03	
8. Mats except those included in item No. 4.		0.03	
9. Hides, leather and leather articles and imitation leather.		0.03	
<i>Class 8. Metals and articles made of metals.</i>			
1. Metals and articles made wholly or partly thereof.		0.03	
2. Gold and silver, bullion and ornaments made thereof, including jewels and gems.		0.03	
<i>Class 9. Miscellaneous</i>			
1. Stationery of all kinds including maps and calenders, table diaries of all kinds including printed books, magazines and printed paper bags, labels and all printed material which are not otherwise specified in this schedule.		0.03	
2. Pictures, photographs and work of art of every description.		0.03	
3. Brushes, brooms and materials for making same.		0.03	
4. Furniture of all kinds.		0.06	
5. Wooden Pawas.		0.06	

Articles	Rate of Octroi		
	By Maunds per rupee Rs. nP.	Ad Valorem Rs. nP.	By tale Rs. nP.
6. Wooden Bahis of all descriptions, sewn or unsewn, squared or unsquared.			
7. (a) Plywood sheets and articles made therefrom.		0.03	
(b) Grease of all kinds and rubber solutions.		0.03	
8. (1) Carriages, carts, perambulators, wheel, barrows and other articles not otherwise specified and their component parts and component parts of carts, trucks, lorries and motor cycles and component parts of Bicycle, tricycle and rickshaw.		0.03	
(2) Bicycle (New).		0.03	
(3) Tricycle (New).		0.03	
(4) Rickshaw.		0.03	
9. Crockery, glass and glassware, stoneware, cutlery, Chinese and Japanese ware, earthen-ware and articles made therefrom including churis.		0.03	
10. Fans of all kinds, instruments, apparatus and appliances and parts thereof, such as computing, dental, drawing, educational, electric, measuring, musical, optical, photographic, including materials of photography, bioscopic scientific, surgical, Surveying, typewriters, gramophones, gramophone records and other kinds of instruments and machinery worked by manual power including spare parts and X-ray machine and parts thereof and sewing machine and Refrigerators and parts thereof including frigidalre.		0.03	
11. Cinema films.			10.00 per film
12. Ivory, celluloid, horn, bone, feather, corks, rubber and articles made thereof and buttons of every descriptions.		0.03	
13. Empty packing cases, not otherwise specified in this schedule.		0.06	
14. Umbrellas and sunshades of all kinds, pipes hukas, walking sticks, whips and fishing rods.		0.03	
15. Watches, clocks, time-pieces and parts thereof.		0.03	
16. Toys of all sorts and sports apparatus.		0.03	
17. Animal and mineral oil.		0.03	
18. Marriage and Muklawas dowries,			2.00
(i) Non-income tax payer.			per dowry
(ii) Income Tax payer.			25.00 per dowry



Articles	Rate of Octroi		
	By Maunds	Ad Valorem	By tale
	per rupee Rs. nP.	Rs. nP.	Rs. nP.
19. Papers of all kinds and articles made of paper (not otherwise specified in this schedule) including toilet papers and printed pads.		0.03	
20. Waste papers of all kinds including old news papers, old magazines, old price lists, old catalogues, card board boxes, waste paper bags and card boards.		0.02	
21. New motor trucks and lorries.			30.00
22. New motor cars.			30.00
23. New motor cycles.			10.00
24. New side cars.			10.00
25. New tractors.			30.00

## REFUNDS

1. Refunds shall be given on all goods, when exported from the Cantonment which if imported would be liable to payment of octroi.

2. Refund shall be paid at old rates, until expiration of six months, from the date on which the new Schedule comes into force.

3. No refund for articles newly taxed shall be given for six months.

Note.—In cases of disputes as regards charges, the decision of the Secretary, Cantonment Board shall be final, subject, however, to appeal as allowed by law.

[No. F. 12/5|G|L&C|58.]

**S.R.O. 322, dated 2nd Nov., 1959.**—In pursuance of sub-section (7) of section 13 of the Cantonments Act, 1924 (2 of 1924), the Central Government is pleased to notify that a vacancy has occurred in the Cantonment Board, Pachmarhi, by reason of the expiry of term of office of Shri R. N. Jaiswal, Naib Tahsildar and Magistrate, 1st Class.

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[No. 19/20|G|L&C|56.]

**S.R.O. 323, dated 2nd Nov., 1959.**—In pursuance of sub-section (7) of section 13 of the Cantonments Act, 1924 (2 of 1924), the Central Government is pleased to notify that Shri R. N. Jaiswal, Naib Tahsildar and Magistrate, 1st Class has been renominated as a member of the Cantonment Board, Pachmarhi, by the District Magistrate, Hoshangabad, in exercise of the powers conferred under section 13(3) (b) *ibid*.

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[No. 19/20|G|L&C|57.]

**S.R.O. 324, dated 30th Oct., 1959.**—In pursuance of sub-section (7) of section 13 of the Cantonments Act, 1924 (2 of 1924) the Central Government is pleased to notify that a vacancy has occurred in the Cantonment Board, Lucknow, by reason of the acceptance by the Central Government of the resignation of Capt. Udai Pratap Singh.

[No. 19/2|G|L&C|58|2952G|D(C&L).]

**S.R.O. 325, dated 30th Oct., 1959.**—In pursuance of sub-section (7) of section 13 of the Cantonments Act, 1924 (2 of 1924), the Central Government is pleased to notify the nomination of Maj. C. F. Hay, as a member of the Cantonment Board, Lucknow, *vice* Capt. Udai Pratap Singh resigned.

[No. 19/2|G|L&C|58|2952G|D(C&L).]

**S.R.O. 326, dated 2nd Nov., 1959.**—In pursuance of sub-section (7) of section 13 of the Cantonments Act, 1924 (2 of 1924), the Central Government is pleased to notify the election of Shri Bhoge Kullayya Dasappa to the Cantonment Board, Belgaum from Ward No. IV (Reserved Seat).

[No. 29|9|G|L&C|57.]

PRITAM SINGH, Under Secy.